

ACCT310-Section 1 (Intermediate Accounting) By Prof. Sydney Kim, Ph.D.	
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<i>In-Person Office Hours</i>	Mondays 12pm – 1pm at MVS 1166 Other times available by appointment
<i>Online Office Hours</i>	Wednesdays 12pm – 1pm on Zoom Link: https://csuci.zoom.us/j/83772379170 (Password: 707236)
<i>Web Page</i>	https://cilearn.csuci.edu/courses/30673
<i>Class Meetings</i>	Mondays/Wednesdays 10:30am – 11:45am at Smith Decision Center 1908

COURSE DESCRIPTION

- Hours: Three hours lecture per week
- Prerequisite(s): ACCT210
- Description: Understand conceptual framework of accounting and financial reporting theories and procedures. Topics include applying General Accepted Accounting Principles (GAAP) to assets, liabilities and stockholder's equity and preparing and interpreting financial statements.
- Graded: Letter grade

STUDENT LEARNING OUTCOMES

- Explain accounting assumptions, frameworks, procedures, and theories.
- Understand Generally Accepted Accounting Principles (GAAP).
- Prepare and interpret balance sheets, income statements, and equity statements.
- Analyze the effects of accounting standards on assets, liabilities, and stockholder's equity.
- Apply and evaluate accounting standards for specialized accounts.

COURSE RESOURCES

- **Course Web Page** (Link: <https://cilearn.csuci.edu/courses/30673>)
The course webpage serves as the primary resource for your learning throughout the semester. It includes teaching slides, additional readings, assignments, quizzes, grades, and other course materials, which are updated regularly. Please check the webpage daily, as you are responsible for staying informed about any updates or announcements that may impact your grade.
- **Course Resources:**
 - *Intermediate Accounting, 18th Edition* – Kieso, Weygandt, Warfield (Wiley, 2022)
 - *Intermediate Accounting, 11th Edition* – Spiceland, Nelson, Thomas, Winchel (McGraw Hill, 2022)
 - *Intermediate Accounting, 3rd Edition* – Gordon, Ready, Sannella (Pearson, 2022)
 - *CPA Evolution* – AICPA & NASBA

COURSE GRADING

<i>Assignments and Exams</i>	<i>Number</i>	<i>Points per Assignment</i>	<i>Total Points</i>	<i>Percentage</i>
Assignments	8	25	200	20%
Quizzes	6	25	150	15%
Mid-Term Exam	1	150	150	20%
Final Exam	1	300	300	30%
Participation and Attendance		50	50	5%
Total Available Points			1000	100%

1. Individual Assignments (20%)

Assignments are due by 11:59 PM on the specified dates. These individual assignments aim to strengthen your understanding of existing standards and provide opportunities to enhance your financial accounting knowledge.

2. Individual Quizzes (15%)

Quizzes are due by 11:59pm on the specified due dates. The goal of the individual quizzes is for practice purpose and help you review the course materials for your understanding.

3. Midterm Exams (15%)

One midterm exam will be given in class. The exams are closed-book and closed-note.

4. Final Exam (30%)

The *comprehensive* final exam will be given at the scheduled time during the final exam week. The exam is closed-book and closed-note.

5. Participation and Attendance (5%)

Participation and attendance are key to fostering professionalism and work ethics. Regular attendance and active engagement reflect commitment, responsibility, and collaboration—essential for success in this course and your future career.

GRADING SCHEME

Grade	Total Percentage
A	94-100
A-	90-93.9
B+	87-89.9
B	84-86.9
B-	80-83.9
C+	77-79.9
C	74-76.9
C-	70-73.9
D+	67-69.9
D	64-66.9
D-	61-63.9
F	Under 61

IMPORTANT NOTE

If a student misses an exam, they will receive a score of 0 unless prior permission is obtained from the instructor, which will only be granted in the case of documented emergencies by CSUCI.

ADDITIONAL ASSIGNMENT DETAILS

- *When will assignments be posted?*
All assignments will be posted about one week prior to their due date. Additional details will be provided during class.
- *What if I miss class when an assignment is due?*
All of the individual assignments require online submissions. In order to ensure on-time submission, I strongly encourage you to submit the assignments several hours in advance. Late submissions will receive 0 points.

GRADING DISPUTES

While we make every effort to grade all of your work accurately, grading errors can occur. If you believe there is an error, you may request a re-grade of the assignment. Be aware, however, that grading errors can occur in both directions - errors can make grades too high as well as too low. Therefore, if you request a re-grade, your entire assignment or exam will be re-graded, and all grading errors will be corrected. By requesting a re-grade, you accept the possibility that your grade may go either up or down.

To request a re-grade, you must submit a written request to me within one week from the class period in which the assignment was first returned to students. The request must be accompanied by the graded original and must state the area of dispute, your recommendation for change in grade, and an explanation or justification for your recommendation.

GETTING HELP OR CLARIFICATION OF INFORMATION

To succeed in this course, you will need to invest a great deal of time and effort. If at any time you feel you are investing the required time and effort but are not learning the material or improving your skills, I encourage you to contact me.

DISCLOSURES

- Academic Integrity – This class will adhere to the CSUCI policy on academic dishonesty including plagiarizing, cheating and other acts of academic dishonesty.
- Disabilities – CSUCI is committed to equal educational opportunities for qualified students with disabilities. Contact the Disability Accommodation & Support Services (DASS) at 805-437-3331 or accommodations@csuci.edu.
- Campus Tutoring Services – The Learning Resource Center (LRC) offers free one-on-one peer tutoring for all MVS School undergraduate courses. The LRC tutors will help students with study skills, fundamental concepts, comprehension, homework, test preparation, and much more. The Peer Tutor Schedule is available via the LRC webpage.
- Writing & Multiliteracy Center – The Writing & Multiliteracy Center (WMC) provides all CSUCI students with free support services and programs that help them address the 21st Century challenges of creativity thinking about and composing in written, oral, visual, and digital forms of communication. Peer consultants help students at any stage of the composition process via one-to-one or group consultations, online consultations, and workshops. Students can make an appointment to work with a consultant or learn more by visiting the WMC webpage.

- Counseling and Psychology Services (CAPS) – CAPS is please to provide a wide range of services to assist students in achieving their academic and personal goals. Services include confidential short-term counseling, crisis intervention, psychiatric consultation, and 24/7 phone and text support. CAPS is located in Bell Tower East, 1867, and can be reached at 805-437-2088 (select option 2 on voicemail for 24/7 crisis support); students can also email CAPS at caps@csuci.edu or visit the CAPS website.
- Emergency Intervention and Basic Needs – If you or someone you know is experiencing unforeseen or ca catastrophic financial issues, skipping meals, or experiencing homelessness/housing insecurity (e.g., sleeping in a car, couch surfing, staying with friends), please know that you are not alone. There are resources on campus that may assist you during this time. The Dolphin Pantry is currently located in Arroyo Hall and offers free food, toiletries, and basic necessities for current CI students. For additional assistance, please contact the Dean of Students Office at (805) 437-8512 or visit Bell Tower 2565. Please visit the website for the most up to date information on the Basic Needs Program.
- Title IX and Inclusion – Title IX & Inclusion manages the University’s equal opportunity compliance, including the areas of affirmative action and Title IX. Title IX & Inclusion also oversees the campus’ response to the University’s nondiscrimination policies. CSUCI prohibits discrimination and harassment of any kind on the basis of a protected status (i.e., age, disability, gender, genetic information, gender identity, gender expression, marital status, medical condition, nationality, race or ethnicity, religion or religious creed, sexual orientation, and Veteran or Military Status). This prohibition on harassment includes sexual harassment, as well as sexual misconduct, dating, and domestic violence, and stalking. For more information regarding CSUCI’s commitment to diversity and inclusion or to report a potential violation, please contact Title IX & Inclusion at 805.437.2077 or visit the Title IX webpage.

TENTATIVE CLASS SCHEDULE

Changes in class content and/or scheduling may be made as the course progresses if necessary, and will be announced in class. You are responsible for keeping informed of any such announcements.

<i>Weeks</i>	<i>Dates</i>	<i>Topic</i>	<i>Exam Schedule</i>	<i>University Holidays</i>
1	1/20, 1/22	Introduction		Martin Luther King Jr Day (1/20)
2	1/27, 1/29	Financial Reporting Framework		
3	2/3, 2/5	Income Statement and Revenue Recognition		
4	2/10, 2/12	Balance Sheet and Cash Flow Statement		
5	2/17, 2/19	Cash and Receivables		
6	2/24, 2/26	Inventory Valuation		
7	3/3, 3/5	Acquisition and Disposition of Assets		
8	3/10, 3/12	Midterm and Review	Midterm Exam: 3/10 (Mon) 10:30am – 11:45am	
9	3/17, 3/19	<i>Spring Recess Week</i>		
10	3/24, 3/26	Depreciation, Impairment, and Depletion		
11	3/31, 4/2	Liabilities and Contingencies		César Chávez Day (3/31)
12	4/7, 4/9	Stockholder's Equity		
13	4/14, 4/16	Dilutive Securities and EPS		
14	4/21, 4/23	Income Taxes		
15	4/28, 4/30	Leases and Pensions		
16	5/5, 5/7	Accounting Changes and Full Disclosure		Last Day of Formal Instruction (5/7)
17	5/12, 5/14	Final Exam (5/14)	Final Exam: 5/14 (Wed) 8am-10am	